

**GOVERNMENT OF TELANGANA  
ABSTRACT**

The Telangana Goods and Services Tax Rules, 2017 – Amendment to certain Rules – Notification-Orders - Issued.

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**REVENUE (CT-II) DEPARTMENT**

**G.O.Ms.No. 71**

**Dated: 09-08-2021  
Read the following :-**

1. G.O.Ms No. 121 Revenue (CT-II) Department, Dt: 30-06-2017.
2. From the Government of India, Ministry of Finance (Department of Revenue), Central Board of Indirect Taxes and Customs New Delhi, Notification No. 01/2021 - Central Tax, Dt. 01-01-2021.
3. From the Government of India, Ministry of Finance (Department of Revenue), Central Board of Indirect Taxes and Customs New Delhi, Notification No. 07/2021 - Central Tax, Dt. 27-04-2021.
4. From the Government of India, Ministry of Finance (Department of Revenue), Central Board of Indirect Taxes and Customs New Delhi, Notification No. 13/2021 - Central Tax, Dt. 01-05-2021.
5. From the Government of India, Ministry of Finance (Department of Revenue), Central Board of Indirect Taxes and Customs New Delhi i, Notification No. 15/2021 - Central Tax, Dt. 18-05-2021.
6. From the Government of India, Ministry of Finance (Department of Revenue), Central Board of Indirect Taxes and Customs New Delhi, Notification No. 27/2021 - Central Tax, Dt. 01-06-2021.
7. From the Commissioner of Commercial Taxes, Telangana State, Hyderabad, CCT's Ref No. A(1)/70/2017-I, Dt. 22-06-2021.

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**ORDER:-**

The following Notification will be published in an Extra-ordinary issue of Telangana Gazette Dt. .07.2021.

**NOTIFICATION**

In exercise of the powers conferred by section 164 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017), the State Government on the recommendations of the Council, hereby makes the following rules further to amend the Telangana Goods and Services Tax Rules, 2017, namely:-

1. (1) These rules may be called the Telangana Goods and Services Tax (Fourth Amendment) Rules, 2021.  
  
(2) These rules shall come into force with effect from the dates mentioned therein.
2. In the Telangana Goods and Services Tax Rules, 2017, (hereafter in this notification referred to as the said rules) in rule 23, in sub-rule (1), after the words "date of the service of the order of cancellation of registration", the words and figures "or within such time period as extended by the Additional Commissioner or the Joint Commissioner or the Commissioner, as the case may be, in exercise of the powers provided under the proviso to sub-section (1) of section 30," shall be inserted, with effect from 18<sup>th</sup> May, 2021.
3. In the said rules, in rule 26 in sub-rule (1), after the third proviso, the following proviso shall be inserted, with effect from 27<sup>th</sup> April, 2021 namely:-  
"Provided also that a registered person registered under the provisions of the Companies Act, 2013 (Central Act No. 18 of 2013) shall, during the period from the 27th day of April, 2021 to the 31st day of August, 2021, also be allowed to furnish the return under section 39 in **FORM GSTR-3B**

and the details of outward supplies under section 37 in **FORM GSTR-1** or using invoice furnishing facility, verified through electronic verification code (EVC).”.

4. In the said rules, in sub-rule (4) of rule 36, after the first proviso, the following proviso shall be inserted, with effect from 1<sup>st</sup> May, 2021 namely:-

“Provided further that such condition shall apply cumulatively for the period April, May and June, 2021 and the return in **FORM GSTR-3B** for the tax period June, 2021 or quarter ending June, 2021, as the case may be, shall be furnished with the cumulative adjustment of input tax credit for the said months in accordance with the condition above”.

5. In the said rules, in rule 59,-

- (i) in sub-rule (2) of rule 59, the following provisos shall be inserted, the first proviso shall come into force with effect from 1<sup>st</sup> May, 2021 and the second proviso shall come into force with effect from 1<sup>st</sup> June , 2021 respectively,-

“Provided that a registered person may furnish such details, for the month of April, 2021, using IFF from the 1st day of May, 2021 till the 28th day of May, 2021.

Provided further that a registered person may furnish such details, for the month of May, 2021, using IFF from the 1st day of June, 2021 till the 28th day of June, 2021.”.

- (ii) after sub-rule (5), the following sub-rule shall be inserted, with effect from 1<sup>st</sup> January 2021, namely:-

“(6) Notwithstanding anything contained in this rule, -

- (a) a registered person shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in **FORM GSTR-1**, if he has not furnished the return in **FORM GSTR-3B** for preceding two months;
- (b) a registered person, required to furnish return for every quarter under the proviso to sub-section (1) of section 39, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in **FORM GSTR-1** or using the invoice furnishing facility, if he has not furnished the return in **FORM GSTR-3B** for preceding tax period;
- (c) a registered person, who is restricted from using the amount available in electronic credit ledger to discharge his liability towards tax in excess of ninety-nine per cent. of such tax liability under rule 86B, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in **FORM GSTR-1** or using the invoice furnishing facility, if he has not furnished the return in **FORM GSTR-3B** for preceding tax period.”.

6. In the said rules, in rule 90, with effect from 18<sup>th</sup> May, 2021,-

- (a) in sub-rule (3), the following proviso shall be inserted, -

“Provided that the time period, from the date of filing of the refund claim in **FORM GST RFD-01** till the date of communication of the deficiencies in **FORM GST RFD-03** by the proper officer, shall be excluded from the period of two years as specified under sub-section (1) of section 54, in respect of any such fresh refund claim filed by the applicant after rectification of the deficiencies.”.

- (b) after sub-rule (4), the following sub-rules shall be inserted, with effect from 18<sup>th</sup> May, 2021, namely: -

“(5) The applicant may, at any time before issuance of provisional refund sanction order in **FORM GST RFD-04** or final refund sanction order in **FORM GST RFD-06** or payment order in **FORM GST RFD-05** or refund withhold order in **FORM GST RFD-07** or notice in **FORM GST RFD-08**, in respect of any refund application filed in **FORM GST RFD-01**, withdraw the said application for refund by filing an application in **FORM GST RFD-01W**.

(6) On submission of application for withdrawal of refund in **FORM GST RFD-01W**, any amount debited by the applicant from electronic credit ledger or electronic cash ledger, as the case may be, while filing application for refund in **FORM GST RFD-01**, shall be credited back to the ledger from which such debit was made.

7. In the said rules, in rule 92 with effect from 18<sup>th</sup> May, 2021,-

(a) in sub-rule (1), the proviso shall be omitted;

(b) in sub-rule (2), -

(i) for the word and letter “Part B”, the word and letter “Part A” shall be substituted;

(ii) the following proviso shall be inserted, namely: -

“Provided that where the proper officer or the Commissioner is satisfied that the refund is no longer liable to be withheld, he may pass an order for release of withheld refund in Part B of **FORM GST RFD- 07**.

8. In the said rules, in rule 96, with effect from 18<sup>th</sup> May, 2021,-

(a) in sub-rule (6), for the word and letter “Part B”, the word and letter “Part A” shall be substituted;

(b) in sub-rule (7), for the words, letters and figures, “after passing an order in **FORM GST RFD-06**”, the words, letters and figures, “by passing an order in **FORM GST RFD-06** after passing an order for release of withheld refund in Part B of **FORM GST RFD-07**” shall be substituted.

9. In the said rules, in rule 138E, for the words “in respect of a registered person, whether as a supplier or a recipient, who, —” the words “in respect of any outward movement of goods of a registered person, who, —” shall be substituted, with effect from 18<sup>th</sup> May, 2021.

10. In the said rules, in **FORM GST REG-21**, under the sub-heading “Instructions for submission of application for revocation of cancellation of registration”, in the first bullet point “after the words “date of service of the order of cancellation of registration”, the words and figures “or within such time period as extended by the Additional Commissioner or the Joint Commissioner or Commissioner, as the case may be, in exercise of the powers provided under proviso to sub-section (1) of section 30,” shall be inserted, with effect from 18<sup>th</sup> May, 2021.

11. In the said rules, for **FORM GST RFD-07**, the following FORM shall be substituted, with effect from 18<sup>th</sup> May, 2021, namely: -

**“FORM GST RFD-07**  
[See rules 92(2) & 96(6)]

Reference No.  
<DD/MM/YYYY>

Date:

To

\_\_\_\_\_ (GSTIN/UIN/Temp. ID)  
\_\_\_\_\_ (Name)  
\_\_\_\_\_ (Address)  
----- (ARN)

**Part-A**  
**Order for withholding the refund**

Refund payable to the taxpayer with respect to ARN specified above are hereby withheld in accordance with the provisions of sub-section (10)/ (11) of section 54 of the CGST Act, 2017. The reasons for withholding are given as under:

S.No.	Particulars	
(1)	(2)	(3)
1	ARN	
2	Amount Claimed in RFD-01	<Auto-populated>
3	Amount Inadmissible in RFD-06	<Auto-populated>
4	Amount Adjusted in RFD-06	<Auto-populated>
5	Amount Withheld	
6	Reasons for withholding (More than one reason can be selected)	<ul style="list-style-type: none"><li>o Recoverable dues not paid</li><li>o In view of sub-section 11 of Section 54</li><li>o On account of fraud (s) of serious nature</li><li>o Others, (specify)</li></ul>
7	Description of the reasons	(Up to 500 characters, separate file can be attached for detailed reasons)
8	Record of Personal Hearing	(Up to 500 characters, separate file can be attached for detailed records)

**Part-B**  
**Order for release of withheld refund**

This has reference to your refund application <ARN> dated <date> against which the payment of refund amount sanctioned vide order <RFD-06 order no> dated <date> was withheld by this office order <Order Reference No> dated <date>. It has been now found to my satisfaction that the conditions for withholding of refund no longer exist and therefore, the refund amount withheld is hereby allowed to be released as given under:

S.No.	Particulars	
(1)	(2)	(3)
1	ARN	
2	Amount Claimed in RFD-01	<Auto-populated>
3	Amount Inadmissible in RFD-06	<Auto-populated>
4	Amount Adjusted in RFD-06	<Auto-populated>
5	Amount Withheld	<Auto-populated>
6	Amount Released	
7	Amount to be Paid	

Date:  
Place:

Signature (DSC):  
Name:  
Designation:  
Office Address: ”;

12. In the said rules, after **FORM GST RFD-01 B**, the following FORM shall be inserted, with effect from 18<sup>th</sup> May, 2021, namely: -

**“FORM GST RFD-01 W  
[Refer Rule 90(5)]  
Application for Withdrawal of Refund Application**

1. ARN:
2. GSTIN:
3. Name of Business (Legal):
4. Trade Name, if any:
5. Tax Period:
6. Amount of Refund Claimed:
7. Grounds for Withdrawing Refund Claim:
  - i. Filed the refund application by mistake
  - ii. Filed Refund Application under wrong category
  - iii. Wrong details mentioned in the refund application
  - iv. Others (Please Specify)

8. Declaration: I/We <Taxpayer Name> hereby solemnly affirm and declare that the information given herein is true and correct to the best of my/ our knowledge and belief and nothing has been concealed therefrom.

Place:  
Date:

Signature of Authorised Signatory  
Name  
Designation/ Status”.

**(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)**

**SOMESH KUMAR  
CHIEF SECRETARY &  
SPECIAL CHIEF SECRETARY TO GOVERNMENT**

To:

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing) Telangana, Hyderabad for publication of the Notification (He is requested to supply 50 copies of the notification to this Department and 300 copies to Commissioner of Commercial Taxes, Telangana, Hyderabad)

The Commissioner of State Tax, Telangana State, Hyderabad.

The Secretary, GST Council, 5th Floor, Tower II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110 001.

The Principal Chief Commissioner, GST Hyderabad Zone, Kendriya GST Bhavan, L.B. Stadium Road, Basheer Bagh, Hyderabad-500 004.

**Copy to:**

The Accountant General, Telangana State, Hyderabad.

The Law (A) Department.

The Principal Secretary to Hon’ble Chief Minister(NR), Government of Telangana.

The P.S. to Special Chief Secretary to Government, Revenue (CT&Ex) Department.

Sf /Sc.

**//FORWARDED :: BY ORDER//**

**SECTION OFFICER**